

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA,)
)
)
Petitioner,)
v.) CIVIL NO. 3:09MC95
)
DANIEL K. SMITH,)
)
Respondent.)

ORDER

This matter is before the Court on the Government's Petition to Enforce an Internal Revenue Summons, filed May 20, 2009. Respondent failed to file a written response to the Government's petition. Respondent was properly served by the United States Marshal's Service and attended the hearing which was scheduled and held by this Court on August 27, 2009. The Court heard the evidence presented by the parties, and based thereon finds and concludes that the following is appropriate.

It is **ORDERED, ADJUDGED AND DECREED** as follows:

1. Respondent Daniel K. Smith shall appear before Internal Revenue Service Revenue Officer Paul A. Cook (or other available Revenue Officer) at Respondent's residence at 5312 Finsbury Place, Charlotte North Carolina 28211, on Wednesday, September 2, 2009, at 9:00 a.m., where he shall produce all books and records, whether in paper or electronic format, enumerated in the IRS Summons and shall provide full testimony as required by the Summons as to all matters set forth therein.

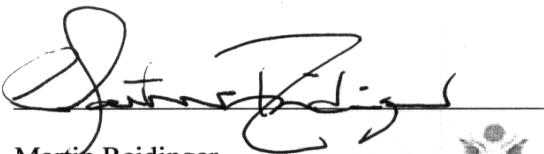
2. This order shall be promptly served on Respondent Daniel K. Smith personally by

the United States Marshal. The United States Marshal shall submit a return of service to the Court.

3. In the event that Respondent fails to comply fully with the terms of this order, the Government will so notify the Court by motion, at which time the Court will consider sanctions, including jail time, for failure to comply with this Court's order.

SO ORDERED,

Signed: September 1, 2009



Martin Reidinger
United States District Judge

